



City of Appleton
2022
Proposed Budget & Levy



City of Appleton

OFFICE OF THE CITY ADMINISTRATOR

323 W Schlieman Ave | Appleton, MN 56208
cityadministrator@appletonmn.org | 320-289-1363

September 24th, 2021

Honorable Mayor Dan L. Tosel and Members of the Appleton City Council:

RE: Proposed 2022 Property Tax levy and Budget

Mayor and Council,

The administration presents a balanced budget and property tax levy for taxes payable in 2022. This past year has been difficult in many ways most especially in dealing with the COVID-19 Pandemic. Despite noted challenges, this year has been extremely successful with the City being awarded more than \$5,000,000.00 in grants that range from airport repairs to broadband. The City Council with the help of our local banks created COVID-19 relief grant programs which together have awarded more than \$80,000.00 to aid those in our community struggling to recover from the financial impacts and hardships of COVID-19. Even in the face of incredible obstacles, the City of Appleton through the leadership of the City Council in partnership with Swift County, was able to demolish over 17 properties through the use of a Permit By Rule Site. County valuation adjustments notwithstanding, the City of Appleton's Tax Rate has been brought to a range that is comparable with Cities our size allowing for the room to engage in necessary future growth.

The tax levy is a component part of a municipalities budget. Specifically, the tax levy contains the revenues raised by property taxation to fund the operations of a municipality which is a significant revenue line item on a proposed annual budget for a municipality. The ideal financial position for a community of any size, is for the revenues raised by taxation to be just one of a diversified pool of significant revenue drivers. Generally, this is achieved when enterprise funds and or special revenue funds perform well enough to shift a portion of the tax burden onto enterprise funds. The City of Appleton's enterprise funds have been historically under performing until recently. The leadership of the City Council has seen rates be adjusted and changes being made to ensure the health of the City's enterprise funds. The City Council's efforts have started to payoff, the City's most recent audit objectively demonstrates the positive trajectory and health of the City's enterprise funds and overall financial health.

The 2021 budget process started on January 1st, 2021. The City Council has been provided with frequent check runs, monthly transactions summaries, and other reports to aid in tracking the City of Appleton's needs and financial performance throughout the year. Together with City department heads, audit findings, and the guidance of the City Council, the administration has arrived at a proposed budget and property tax levy that accurately captures all of the projected needs for the City of Appleton in year 2022.

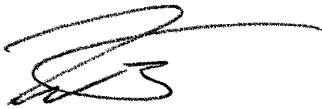
The proposed 2022 budget has revenues and expenditures equal to \$2,272,903.00. The tax levy for year 2022 is \$1,574,537.00 or 69% of the proposed annual budget. This presents an increase in the tax levy from 2021 of 38%, for a comprehensive review of the tax levy please refer to page 3 of the budget presentation. While the 2022 tax levy is higher than it was in 2021, the figure is not an outlier when

compared to the last six years of approved tax levies (See Page 3). There are a number of factors that have impacted the 2022 tax levy increases.

- The City of Appleton is receiving less money in LGA from the State for year 2022.
- During the height of the COVID-19 Pandemic, City Union's settled with the City for only one year due to uncertainty, the City is currently in negotiations with the Unions, this will impact salary line items.
- The events transpired in the Twin Cities this past year in relation to George Floyd resulted in significant increases to the general liability class and workers compensation insurance classes, an increase of 4% and 35% respectively.
- The City Council established to fully staff the Streets Department and created the role of City Custodian.
- The City Council is considering several capital outlay items totaling \$132,000.00.
- Due to the City's water enterprise fund not having appropriate rates in the past to cover the fund's operations and maintenance, the City must levy for debt service associated to the construction of the Water Treatment plant until year 2024, when the fund will be completely self-sustaining.
- Without the MNPFA liabilities, the debt service would have only been \$307,648.00 and the overall tax levy would have been \$1,266,889.00.
- However, to meet our covenants with MNPFA, and to provide clean drinking water for our community, \$240,210.00 must be added to the debt service portion of the tax levy.
- Essentially, today's residents are correcting a mistake with regards to water enterprise funds user rates that were not addressed over the last couple of decades.
- The good news is that the City of Appleton's debt service will continue to see liabilities dropping off every year with a very significant drop in year 2024.

The administration presents a balanced budget for year 2022 for the City Council to review and consider. It is important to note that Minnesota Statutes 275.065 allows for preliminary budgets and tax levies to be adjusted down before the adoption of the final budget and tax levy in the month of December. It is prudent for the City Council to proceed with the budget and levy hearing, gather feedback from the community, and then present desired changes for the administration to make before adoption of a final budget in December.

Respectfully Submitted,



Willie Morales, M.P.P.
City Administrator



Emma R. Haugen
City Clerk-Treasurer



Lizabeth A. Gades
City Accounting Officer



City of Appleton

323 West Schlieman Avenue

Appleton, Minnesota 56208-1299

(320) 289-1363

FAX (320) 289-1364

CITY OF APPLETON APPLETON, MINNESOTA

Swift County Auditor
Kimberly Saterbak
County Courthouse
Benson, MN 56215

RESOLUTION NO. 2021 - 27

Be it resolved by the City Council of the City of Appleton, County of Swift, Minnesota, that the following sums of money are the proposed levy for the year, collectible in the year 2022, upon taxable property in the City of Appleton, Minnesota, for the following purposes:

General Fund	\$919,589.00
Library	\$107,090.00
2008 Appleton 52 Wing Heating System	\$57,160.00 Final 2023
Pay to: First Security Finance	
2012A G O Tax Abatement Bonds(pool)	\$35,000.00 Final 2022
Pay to: Federated Telephone	
2014B G O Bonds Sewer & Water Revenue Bonds(Christenson)	\$27,063.00 Final 2024
Pay to: Northland Securities	
2016B G O Water & Sewer Revenue Bonds(Dollar General)	\$65,960.00 Final 2026
Pay to: Northland Securities	
2017A Taxable G O Tax Abatement Bond(52wing roof)	\$43,808.00 Final 2028
Pay to: Northland Securities	
2020 Fire Department Breathing Apparatus	\$25,607.00 Final 2025
Pay to: Republic First Corp	
2021 Water Treatment Plant	\$240,210.00 Final 2050
Pay to: MN Public Facilities Authority	
2021A Refund Bonds(Pool)	\$53,050.00 Final 2032
Pay to: Northland Securities	
Proposed 2022 Levy	\$1,574,537.00

The City Clerk/Treasurer is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Swift County, Minnesota.

Adopted by the City Council of the
City of Appleton on September 29, 2021.

Dan Tosel, Mayor

Attest:

Emma R. Haugen, Clerk/Treasurer

2021
Operating Budget
&
2022 Proposed
Budget & Levy

City of Appleton
323 W Schlieman Avenue
Appleton, MN 56208
2021 Operating Budget

LEGISLATIVE BODY

Mayor	Dan Tosel
Council Member.....	Gary Borstad
Council Member	Jason Heinecke
Council Member	Timothy Rittenour
Council Member	Chadwick Syltie

ADMINISTRATIVE STAFF

City Administrator.....	Willie Morales
City Attorney.....	Danielle Olson
Clerk/Treasurer.....	Emma Haugen
Street Department Foreman.....	Ryan Anderson
Police Chief.....	Sedrick Borsgard
Liquor Store Manager.....	Ann Hanson
Librarian.....	Cindy Hendrickx
Fire Chief.....	Ryan Anderson

Table of Contents

I.	Levy Information	1
II.	General Budget	4
	General Fund	5
	APC Endowment Fund	13
	Perpetual Care Cemetery Fund	14
III.	General Capital Outlay Fund	15
IV.	Bonded Indebtedness	35
V.	Economic Development	51
	Economic Development Authority	52
	Small Cities Grant Fund 2005	55
	Small Cities Grant Fund 2011	56
VI.	Liquor Fund	57
VII.	Enterprise Funds	60
	Water Fund	62
	Sewer Fund	63
VIII.	Garbage Collection Fund	64
IX.	Non-Budgeted Funds	67
	Small Cities Grant Funds	
	Revolving Loan Fund	
	Development District #3-2	
	Thomas Rice Estate	
	Miller Oil Trust	

SECTION I
LEVY INFORMATION

SECTION I

LEVY INFORMATION

This schedule shows the Outstanding debt service of the City of Appleton, their original amounts, final maturity date, their balance due and the past three years tax levy history. The debt service is broken down into two sections – **Tax Levy Debt Service** and **Non-Levy Debt Service**. The Tax Levy Debt Service are those paid off by levying taxes against the property and/or special assessments. The Non-Levy Debt Service have an identified revenue source other than the property tax to pay the debt service. However, in the event these revenues are not enough to make the payments the City would have to make them from the general revenues. See the Bonded Indebtedness section for additional information.

The Historic **Tax Levy** reflects the amount of dollars levied against the property in the City of Appleton from 2018 – 2021

2022 Budget - Levy Information

	Original Amount	Maturity Date	Balance Due	2018 Tax Levy	2019 Tax Levy	2020 Tax Levy	2021 Tax Levy	2022 Proposed
TAX LEVY DEBT SERVICE								
2008 52 Wing HVAC	\$ 580,000.00	2023	\$ 108,023.07	\$ 66,000.00	\$ 66,000.00	\$ 66,000.00	\$ 57,159.72	\$ 57,160.00
2009A G.O. CIP Street Shop	\$ 670,000.00	2021	\$ -	\$ 68,000.00	\$ 71,000.00	\$ 71,000.00	\$ 67,730.00	
2010 Fire Dept - Pumper	\$ 2,320,522.00	2021	\$ -	\$ 26,600.00	\$ 26,600.00	\$ 26,600.00	\$ 26,022.52	
2012A G.O. Tax Abate Pool	\$ 300,000.00	2022	\$ 35,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 35,000.00	\$ 35,000.00
2013A GO Bonds Pool	\$ 1,105,000.00	2032	\$ 1,125,700.00	\$ 50,000.00	\$ 54,000.00	\$ 54,000.00	\$ 50,525.00	
2014B G.O. SWR/WTR	\$ 205,000.00	2024	\$ 76,425.00	\$ 27,000.00	\$ 25,500.00	\$ 30,000.00	\$ 27,750.00	\$ 27,063.00
2016B G.O. SWR/WTR	\$ 625,000.00	2026	\$ 344,290.00	\$ 73,000.00	\$ 72,000.00	\$ 69,500.00	\$ 66,890.00	\$ 65,960.00
2017 A G.O. Tax Abate 52 Wing Roof	\$ 370,000.00	2028	\$ 307,442.50	\$ 7,000.00	\$ 46,226.00	\$ 46,000.00	\$ 43,912.50	\$ 43,808.00
2020 Fire Dept. SCBA	\$ 139,000.00	2025	\$ 102,425.36				\$ 25,606.34	\$ 25,607.00
2021 PFA Water Treatment Plant	\$ 6,071,937.00	2050						\$ 240,210.00
2021A G.O. Refund Pool	\$ 970,000.00	2032	\$ 1,058,000.00					\$ 53,050.00
TOTAL LEVY	\$ 13,356,459.00		\$ 3,157,305.93	\$ 353,600.00	\$ 397,326.00	\$ 399,100.00	\$ 400,596.08	\$ 547,858.00
NON-TAX LEVY DEBT SERVICE								
2011A G.O. Refunding Hospital	\$ 795,000.00	2021	\$ -	\$ 164,650.00	\$ 161,650.00	\$ 163,275.00	\$ 164,400.00	\$ -
2016A G.O. Equip Hospital HVAC	\$ 183,000.00	2025	\$ 90,991.00	\$ 22,795.00	\$ 23,358.00	\$ 22,898.00	\$ 22,438.00	\$ 22,978.00
2020A G.O. Health Facility	\$ 1,995,000.00	2041	\$ 2,370,915.00	\$ 127,900.00	\$ 131,662.50	\$ 129,862.50	\$ 126,062.50	\$ 120,052.50
2021A G.O. Refund Hosp. Facility	\$ 2,270,000.00	2033	\$ 2,420,200.00					\$ 114,372.22
TOTAL NON-LEVY	\$ 5,243,000.00	\$ 8,120.00	\$ 4,882,106.00	\$ 315,345.00	\$ 316,670.50	\$ 316,035.50	\$ 312,900.50	\$ 257,402.72
HISTORIC LEVY								
General Fund	\$ 527,269.00	\$ 564,499.00	\$ 564,855.00	\$ 680,855.00	\$ 647,375.00	\$ 781,500.00	\$ 626,342.70	\$ 919,589.00
Library	\$ 95,000.00	\$ 102,000.00	\$ 105,500.00	\$ 105,500.00	\$ 106,000.00	\$ 106,000.00	\$ 107,200.00	\$ 107,090.00
Abatement	\$ 26,000.00	\$ 26,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -
Debt Service	\$ 709,300.00	\$ 741,400.00	\$ 700,700.00	\$ 682,600.00	\$ 732,326.00	\$ 431,100.00	\$ 400,596.08	\$ 547,858.00
TOTAL TAX LEVIES	\$ 1,357,569.00	\$ 1,433,899.00	\$ 1,386,055.00	\$ 1,483,955.00	\$ 1,500,701.00	\$ 1,333,600.00	\$ 1,134,138.78	\$ 1,574,537.00
Percent Increase from Previous Year	-0.33%	5%	-3%	7%	1%	-13%	-18%	38%

SECTION II – BUDGET

GENERAL FUND

APC ENDOWMENT FUND

PERPETUAL CARE CEMETERY

SECTION II

2022 Proposed BUDGET

General Fund, APC Endowment Fund, Perpetual Care Cemetery – This report shows the 2018 Actual, 2019 Actual, 2020 Actual and 2021 Budget Figures.

REVENUES

- **Taxes:** The General Fund Levy of \$1,574,537.00 is part of an overall 38% increase or \$440,398.22 increase to the total City Levy.
- **Lodging Taxes-** The City adopted a lodging tax applicable to local hotels, motels and camping facilities. A percentage of this tax is used for tourism expenses and a percentage of the total collected is paid to the Appleton Area Chamber of Commerce.
- **Franchise Fees-** In 2020 the City entered into an agreement with Mediacom to collect an estimated \$16,000.
- **Local Government Aid-** This represents 34.92% of our total General Fund Budget. In 2019 & 2020, the LGA was \$807,351.00. In 2021 & 2022, the amount is expected at \$793,791.00. This is the amount certified by the State that we will receive in 2021 and is decrease of 1.68% from the amount we received in 2019.
- **Police State Aid-** This is State Aid we receive for our Police Department pension funding. It is abased on the number of full-time officers we have in the preceding year.
- **Fire State Aid-** This is the amount that the Fire Relief Association receives from the State for pension funding. The amount is turned over to the Relief Association.
- **Airport Maintenance -** State Aid received for airport maintenance. We are reimbursed a percentage of eligible expenses.
- **Township Fire Contracts & Fire Department Calls-** These figures represent estimated revenues from areas outside the City of Appleton that have entered into contracts for fire protection and for fire calls billed out for the given year.
- **Building Permits-** The city contracts with a building inspector and pays them a monthly fee to provide services. This revenue is made up of all fees paid for building and demolition permits.
- **Swimming Pool Receipts-** The amount of admissions and concessions is combined to show a total receipt of the swimming pool season. 2020 data will differ as the pool was opened for 1 month less than other years due to COVID-19.
- **Rent Receipts-** The rent revenues are made up of money received from the UMVRDC for renting a portion of the Civic Center building, Prairie Playhouse Childcare, Prairie 5 Headstart & Community Education for space at the 52 Wing, and other miscellaneous rental revenues.
- **Payment in Lieu of Taxes-** This will be effective for the fiscal year 2022 if adopted by the City Council that would be received from Appleton Are Health.
- **Other Items-** Street repairs, recreation fee, miscellaneous income and cash short/over are some of the items that make up this total.

EXPENDITURES

- **Mayor & Council-** Includes all expenses directly related to the City Council including salary, travel, Insurance, publishing of legal notices, dues to the League of Minnesota Cities and Coalition of Greater MN Cities.
- **Administration & Finance-** This section includes salaries of the City Administrator, Clerk/Treasurer, Accounting Officer and assistants. Contracted Services include copier, IT services, accounting software and any other professional services provided to administration. Unemployment claims are those associated with the parks & cemetery departments.
- **Assessing-** The City of Appleton contracts with the Swift County Assessor for these services.
- **Planning & Zoning** – Contracted services represents the monthly amount paid to the contracted building inspector as well as the plan check fees which are equal to 65% of the permit fees on new construction permits.
- **City Building** – Includes expenses related to the Civic Center building, including janitorial salaries, pensions and health/life insurance.
- **Police Department** – Salaries for the Chief, all officers and one part time secretarial position.
- **Fire Department-** Provided salaries for meetings, drills, fires, and officer's salaries. Includes the Fire State Aid amount that is paid to the Relief Association.
- **Street Department** – Salaries and Pensions does not include the part-time snow removal salaries paid in the past to seasonal employees. Tree removal accounts are included in the appropriate lines. Street Lighting is also included in this department.
- **Public Transit** – Our local share of operating costs to Prairie Five Rides.
- **Library-** A separate levy line is provided for library operations but the expenditures are included in the total general budget. The City contracts with Pioneerland Library System for staffing and day-to-day operations.
- **General Recreation** – The City contracts with Community Education to provide these services. Rent is for the portable restrooms placed at parks and ball fields for the summer. Utilities is the electricity used at the baseball field.
- **52 Wing** – Salaries includes the money paid for full time and part-time janitorial staff.
- **Parks Department-** Includes salaries for seasonal employees
- **Campground-** Includes salary from full time janitorial staff for cleaning bathrooms and other shelters. Utilities includes the digital welcome sign.
- **Cemetery** – Salaries is used for the seasonal employees.
- **Airport** – Salaries is comprised of the money paid the full time janitorial staff for the portion of their work at the airport administration building. The City of Appleton contracts an Airport Manager whose fees are included in the contractual services line.
- **Unallocated-** This line item is used for things that do not fall into any other department. Includes the annual contribution to the golf course, demolition expenses and ECPN payments.

APC Endowment Fund – Interest from the Certificate of Deposit from the Appleton Prison Corporation. This amount is restricted to use by the Library, Fire Department, Recreation and Ambulance.

Perpetual Care Cemetery – This fund includes the \$40 charge for each burial and grave sales for the cemetery.

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed 2022
GENERAL FUND REVENUES					
TAXES - LEVY	914,455	873,581	978,480	733,543	1,026,679
LODGING TAXES	676	123	83		
FRANCHISE FEES (FORMERLY ABATEMENT)	14,920	15,069	14,539	16,000	16,000
BUSINESS LICENSES	5	650	0	500	10,000
NON-BUSINESS LICENSES	300	390	345		400
BUILDING PERMITS	2,757	91	52,920	2,000	
LOCAL GOVERNMENT AID	820,931	807,351	807,351	807,350	793,791
FEDERL AID			32,723		
FIRE STATE AID	43,196	21,002	21,440	22,000	22,000
POLICE STATE AID	26,100	24,425	258,353	25,000	25,000
AIRPORT MAINTENANCE	27,384	17,769	70,504	20,000	80,000
OTHER STATE/LOCAL GRANTS	28,611	21,814	126,124	17,000	5,000
COUNTY CONTRIBUTIONS	5,497	4,277	7,289	5,600	5,600
PERA STATE AID	2,233	2,233	0	2,233	2,233
AMBULANCE	35,640	152,866	92,855		
TOWNSHIP FIRE CONTRACTS	30,325	30,325	30,325	30,325	
FIRE DEPT CALLS	16,879	26,736	36,072	14,675	45,000
OTHER SALES & SERVICES	3,384	2,338	5,547	2,000	8,000
SWIMMING POOL RECEIPTS	29,307	28,665	17,589	25,000	25,000
MOTOR VEHICLE FEES	23,579	21,622	19,717	23,000	30,000
CAMPGROUND FEES	15,963	13,891	18,175	13,000	28,000
COURT FINES	2,030	2,478	4,233	1,000	14,000
PARKING FINES	350	1,300	100	700	1,000
INTEREST EARNINGS	8,865	16,372	10,273	6,000	6,000
RENT	44,228	46,593	38,405	45,000	35,000
GIFTS & DONATIONS	25,222	50,972	83,473	15,000	11,000
SALE OF FIXED ASSETS	0	0	65,825	0	
REFUNDS AND REIMBURSEMENTS	35,239	72,861	36,713	75,000	52,700
PAYMENT IN LIEU OF TAXES					20,000
OTHER REVENUE	14,951	7,480	8,055	8,000	10,500
COVID-19 MONIES FROM PRIVATE PARTIES			26,232		
TOTAL REVENUES	2,173,027	2,263,273	2,863,738	1,909,926	2,272,903
GENERAL FUND EXPENDITURES					
Mayor & Council					
SALARIES - CITY COUNCIL	14,050	14,300	14,400	14,000	14,000
PENSIONS	1,075	1,094	1,102	1,700	1,700
LIFE INSURANCE	528	576	528	0	550
OFFICE SUPPLIES	104	347	459	500	500
SCHOOL & TRAVEL	128	779	0	600	600
PRINTING AND PUBLISHING	2,954	7,213	10,251	7,000	5,000
INSURANCE	115	228	138	125	210
CONTRACTUAL SERVICES	0	886	37	750	500
DUES AND SUBSCRIPTIONS	5,162	1,662	1,847	1,600	1,600
MISC	0	2,511	100	0	0
TOTAL MAYOR & COUNCIL	24,115	29,597	28,862	26,275	24,660
Administration & Finance					
SALARIES - REGULAR	110,935	134,176	274,322	214,257	279,950
PENSIONS	15,734	18,317	29,271	29,000	32,000
HEALTH & LIFE INSURANCE	20,694	36,893	45,913	50,000	33,500
OFFICE SUPPLIES	5,509	8,106	9,739	6,950	8,200
CONTRACTED SERVICES	7,953	13,270	13,856	14,400	21,000
TELEPHONE	1,791	2,031	3,540	1,950	3,050
SCHOOL & TRAVEL	595	1,995	5,282	3,250	4,500
PRINT & PUBLISH	46	95	1,008	900	750
INSURANCE	1,200	1,294	2,369	2,000	3,567

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed 2022
DUES AND SUBSCRIPTIONS	661	643	1,159	1,550	1,250
UNEMPLOYMENT CLAIMS	0	2,664	2,215	0	3,000
MAINTENANCE - EQUIPMENT	0	0	0	500	250
MISC	441	62	1,031	550	400
TOTAL ADMINISTRATION	165,559	219,547	389,702	325,307	391,417
Elections					
SALARIES	1,930	0	2,397	2,000	2,000
PENSIONS	148	0	235	0	500
OFFICE SUPPLIES	0	0	0	200	200
MISC	519	0	(20)	400	800
TOTAL ELECTIONS	2,597	0	2,612	2,600	3,500
AUDITING					
AUDITING SERVICES	4,805	5,844	8,850		26,000
TOTAL AUDITING	4,805	5,844	8,850	0	26,000
CONTRACTED SERVICES - ASSESSING	10,767	10,809	10,911	11,000	12,600
TOTAL ASSESSING	10,767	10,809	10,911	11,000	12,600
CONTRACTED SERVICES - City Attorney					
CONTRACTED SERVICES - ATTORNEY	9,000	18,836	15,509	15,000	15,000
TOTAL CITY ATTORNEY	9,000	18,836	15,509	15,000	15,000
Planning & Zoning					
CONTRACTED SERVICES	3,903	3,600	8,251	4,000	4,000
MISC	228	21	1,759	200	700
TOTAL ELECTIONS	4,131	3,621	10,010	4,200	4,700
City Building					
SALARIES	5,760	2,305	1,483	4,000	35,000
PENSION	441	174	319	350	5,000
BUILDING MAINTENANCE & SUPPLIES	13,607	7,722	4,181	9,000	10,500
INSURANCE	5,578	4,661	5,115	5,500	6,300
UTILITIES	20,055	24,552	17,527	22,500	22,500
OTHER	150	150	75	150	200
CONTRACTUAL SERVICES	83	77	5,811	500	1,000
TOTAL CITY BUILDING	45,673	39,640	34,510	42,000	80,500
Police Dept					
SALARIES	228,355	245,065	241,002	230,000	235,000
PENSIONS	36,783	43,569	43,715	40,000	41,000
HEALTH & LIFE INSURANCE	36,517	39,254	36,424	40,000	40,000
SUPPLIES	16,317	8,490	11,042	11,000	11,000
FUEL & PARTS	14,038	10,601	9,540	14,000	14,000
UNIFORM ALLOWANCE	5,381	3,691	6,424	8,000	8,000
EQUIPMENT REPAIR & MAINTENANCE	9,505	6,809	7,700	7,200	7,000
CONTRACTED SERVICES	11,745	14,599	8,074	14,000	14,000
TELEPHONE	5,051	4,998	4,520	5,000	5,000
SCHOOLS & TRAVEL	5,177	4,651	2,815	5,000	5,000
INSURANCE	17,620	21,154	23,994	21,000	37,000
PRINT & PUBLISH	1,132	241	294	250	500
MISC	772	2,429	403	500	500
DUES AND SUBSCRIPTIONS	2,124	771	3,307	2,500	2,500
TOTAL POLICE DEPARTMENT	390,516	406,323	399,254	398,450	420,500

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed 2022
Fire Department					
PART TIME SALARIES - FIREMEN	17,454	16,995	17,509	17,500	17,500
PENSION	1,549	1,838	1,849	1,800	1,800
SUPPLIES	5,889	5,142	2,891	6,000	5,300
FUEL & PARTS	4,209	2,392	2,047	3,600	3,600
REPAIR AND MAINTENANCE	9,358	19,931	2,782	9,500	12,000
CONTRACTED SERVICES	630	176	2,477	1,100	600
SCHOOLS & TRAVEL	3,175	4,519	6,302	4,000	4,000
INSURANCE	6,071	6,060	6,694	6,500	9,200
UTILITIES	4,140	4,330	3,158	4,700	4,000
TELEPHONE	98	711	737	700	700
FIREMAN'S RELIEF STATE AID	43,196	21,002	21,440	22,500	22,500
MISC	497	662	388	500	500
DUES AND SUBSCRIPTIONS	424	324	592	400	400
MUNICIPAL CONTRIBUTION				1,000	
TOTAL FIRE DEPARTMENT	96,692	84,082	68,866	79,800	82,100
Street Department					
SALARIES	117,449	144,902	211,213	124,200	219,000
PENSIONS	15,782	19,437	29,254	23,000	25,000
HEALTH & LIFE INSURANCE	37,843	45,584	44,956	38,000	40,000
FUEL & PARTS	17,880	20,026	18,470	22,000	18,000
SUPPLIES	15,951	11,165	14,659	15,800	11,000
EQUIPMENT MAINTENANCE/REPAIR	11,844	29,258	26,038	27,000	25,000
PRINT & PUBLISH	314	1,323	162	250	1,000
CONTRACTUAL SERVICES	19,169	39,143	4,093	4,000	10,700
SEALCOATING				20,000	20,000
STREET MAINTENANCE - MATERIALS	13,988	28,461	22,816	30,000	22,500
SNOW REMOVAL	27,167	43,881	22,634	13,900	17,600
INSECT/PEST/WEED CONTROL	21,477	26,257	4,851	20,000	20,100
BUILDING MAINTENANCE	1,498	13,131	12,644	6,000	6,000
TELEPHONE	2,833	2,758	2,751	2,950	2,800
SCHOOL & TRAVEL					
INSURANCE	19,751	20,399	24,146	24,500	33,500
UTILITIES	12,717	11,290	8,271	13,000	8,000
RENT/PRINC/INT	28,221	20,856	318	0	
STREET LIGHTING	26,290	26,079	36,717	30,100	28,600
MISC	308	263	1,777	1,100	1,100
TOTAL STREET DEPARTMENT	390,480	504,213	485,771	415,800	509,900
Public Transit					
CONTRACTED SERVICES	15,744	20,849	3,500	10,134	9,986
INSURANCE	0	0	32	50	50
TOTAL PUBLIC TRANSIT	15,744	20,849	3,532	10,184	10,036
Library					
OFFICE & OPERATING SUPPLIES	2,432	4,520	3,152	4,000	4,000
BOOKS, MAGAZINES, ETC.	18,936	18,269	14,470	20,000	17,000
CONTRACTUAL SERVICES	80,892	83,004	84,815	81,000	84,240
MISCELLANEOUS	812	947	143	1,200	800
TELEPHONE	781	551	935	800	800
INSURANCE	209	177	211	200	250
TOTAL LIBRARY	104,062	107,467	103,726	107,200	107,090
General Recreation					
SUPPLIES	0	0	23	700	15,200

	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed 2022
UTILITIES	227	169	247	200	300
RENT	181	1,231	203	700	700
CONTRACTUAL SERVICES	16,084	16,000	68	16,000	16,000
INSURANCE	407	438	449	500	550
MISCELLANEOUS					250
TOTAL GENERAL RECREATION	16,898	17,837	989	18,100	33,000
Swimming Pool					
SALARIES - PART TIME	36,512	36,068	35,561	38,000	40,000
PENSIONS	2,793	2,759	2,720	3,000	3,000
OPERATING SUPPLIES	8,516	8,821	11,619		11,500
SUPPLIES	8,508	4,217	2,684	12,000	3,000
MAINTENANCE - BUILDING & EQUIPMENT	1,051	0	50	1,500	1,500
CONTRACTUAL SERVICES	461	2,240	802	1,000	1,200
CONCESSION SUPPLIES	5,907	5,027	4,637		6,500
TELEPHONE	568	282	461	600	400
INSURANCE	8,572	9,430	9,544	9,000	12,000
UTILITIES	9,109	9,625	5,095	9,000	7,000
PRINT & PUBLISH	189	407	150	275	300
MISCELLANEOUS	1,107	942	828	1,300	1,300
TOTAL SWIMMING POOL	83,293	79,818	74,152	75,675	87,700
52 Wing					
SALARIES	29,156	32,203	3,112	14,000	
OPERATING SUPPLIES	6,025	5,220	2,572	5,000	2,500
BUILDING MAINTENANCE	17,967	16,798	1,627	4,000	5,000
CONTRACTED SERVICES	1,323	532	20,741	3,000	5,000
INSURANCE	4,658	5,256	4,754	0	6,000
UTILITIES	28,641	27,902	26,129	30,000	30,000
MISCELLANEOUS	19,059	1,017	150	200	500
TOTAL 52 WING	106,829	88,928	59,084	56,200	49,000
Park Department					
SALARIES	9,662	15,596	10,277	1,000	5,000
PENSIONS	739	1,193	786	2,000	500
FUEL	1,590	2,522	1,103		
SUPPLIES	9,214	6,717	3,401	5,000	5,000
MAINTENANCE & REPAIR	2,546	2,815	1,141	2,000	2,000
CONTRACTED SERVICES	91	19	1,200	1,500	22,000
MISCELLANEOUS	151	658	157	1,600	200
INSURANCE	4,842	4,861	5,208	4,700	6,500
UTILITIES	5,790	5,800	751	6,000	1,000
TOTAL PARK DEPARTMENT	34,625	40,179	24,024	23,800	42,200
Campground					
SALARIES					
PENSIONS					
GENERAL SUPPLIES	6,358	10,040	2,159		5,000
CONTRACTUAL SERVICES	222	1,004	444		3,000
UTILITIES	4,932	4,935	4,867		5,000
MAINTENANCE/EQUIPMENT	421	1,041	54		3,000
INSURANCE	2,316	2,448	2,421	7,000	3,200
MISCELLANEOUS	941	672	559		1,100
TOTAL CAMPGROUND	15,191	20,140	10,504	7,000	20,300

		Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed 2022
Cemetery						
	SALARIES	16,089	15,159	8,469	15,000	10,000
	PENSIONS	2,437	2,245	1,283	2,500	3,500
	FUEL & PARTS	3,910	1,981	1,680	1,000	1,000
	SUPPLIES	267	489	4,690	1,500	1,500
	CONTRACTED SERVICES	65	50	149	0	10,000
	EQUIPMENT REPAIR/MAINTENANCE	0	0	0	500	500
	UTILITIES	656	998	390	750	750
	MISCELLANEOUS	727	565	613	700	700
	PRINT & PUBLISH	182	285	198	200	200
	INSURANCE	1,068	2,176	1,195	1,000	2,500
TOTAL CEMETERY		25,400	23,949	18,666	23,150	30,650
Airport						
	SALARIES					
	PENSIONS					
	FUEL	413	130,699	646		
	SUPPLIES	3,538	1,859	332	3,000	2,500
	MAINTENANCE & SUPPLIES	2,509	3,096	206	1,500	2,500
	MEMERSHIPS& SUBSCRIPTIONS	150	150	150	150	150
	CONTRACTED SERVICES	6,606	15,910	29,813	9,000	12,000
	TELEPHONE	699	712	738	750	800
	INSURANCE	0	0	2,209	2,000	3,000
	UTILITIES	2,637	2,627	2,388	2,800	2,800
	MISCELLANEOUS	2,644	2,607	3,058	3,000	3,000
TOTAL AIRPORT		19,195	157,660	39,540	22,200	26,750
LODGING TAX EXPENSES						
ABATEMENT		6,000	6,000	12,000		
NOT ALLOCATED		84,250	110,192	155,583	142,800	163,300
Transfers to Other Funds						
	TRANSFER TO CAPITAL OUTLAY FUND					
	ADMINISTRATION	4,000	0	3,510	4,000	4,000
	CITY HALL	25,000	15,000	0	5,000	5,000
	POLICE DEPARTMENT	0	3,959	0	8,000	5,000
	FIRE DEPARTMENT	0	12,948	0	12,660	3,000
	STREET DEPARTMENT	53,000	0	23,000	48,000	62,000
	RECREATION	10,000	3,179	3,000	3,000	30,000
	LIBRARY	3,000	3,000	3,000	3,000	15,000
	AIRPORT	10,000	10,000	10,000	0	
	CEMETERY	0	5,000	5,000	3,000	5,000
	52 WING	30,000	25,000	25,000	0	3,000
	LIQUOR	60,000	2,500	0	0	
TOTAL TRANSFERS TO OTHER FUNDS		195,000	80,586	72,510	86,660	132,000
TOTAL GENERAL FUND EXPENDITURES						
		1,816,197	2,035,938	2,005,144	1,869,601	2,272,903
TOTAL GENERAL FUND REVENUES						
		2,173,027	2,263,273	2,863,738	1,909,926	2,272,903
TOTAL REVENUES LESS EXPENDITURES						
		356,830	227,335	858,594	40,325	0

APC ENDOWMENT FUND

	Actual 2018	Actual 2019	Actual 2020	Actual 2021 As of 7/31/2021
Beginning Balance	\$ 39,498.26	\$ 39,715.50	\$ 40,027.98	\$ 40,225.84
RECEIPTS				
Interest Income	\$ 217.24	\$ 312.48	\$ 197.86	\$ 55.08
TOTAL REVENUES	\$ 217.24	\$ 312.48	\$ 197.86	\$ 55.08
EXPENDITURES				
TOTAL EXPENDITURES				
OPERATING PROFIT/(LOSS)				
ENDING BALANCE	\$ 39,715.50	\$ 40,027.98	\$ 40,225.84	\$ 40,280.92

PERPETUAL CARE CEMETERY

	Actual 2018	Actual 2019	Actual 2020	Actual 2021 As of 7/31/2021
Beginning Balance	\$ 159,442.35	\$ 160,319.25	\$ 161,580.63	\$ 170,103.69
RECEIPTS				
Interest Income	\$ 876.90	\$ 1,261.38	\$ 728.06	\$ 232.89
Transfer from Gen			\$ 7,795.00	
TOTAL REVENUES	\$ 876.90	\$ 1,261.38	\$ 8,523.06	\$ 232.89
EXPENDITURES				
TOTAL EXPENDITURES				
OPERATING PROFIT/(LOSS)				
ENDING BALANCE	\$ 160,319.25	\$ 161,580.63	\$ 170,103.69	\$ 170,336.58

SECTION III

GENERAL CAPITAL OUTLAY FUND

SECTION III

GENERAL CAPITAL OUTLAY FUND

The **General Capital Outlay Fund** has been established to provide a means of tracking the capital outlay purchases of the City.

An annual amount for capital outlay is determined jointly between administration and each department head. This amount may be used completely in the current year or may be set aside and saved for use in the future years.

Each department is listed separately showing their estimated beginning balance, the amount of revenue received and what each department plans to spend in 2021, along with a projected ending balance for the year.

CAPITAL OUTLAY

	Actual 2018	Actual 2019	Actual 2020	Actual 2021
Beginning Balance	\$ 257,309.77	\$ 258,872.25	\$ 260,909.04	\$ 262,198.78
RECEIPTS				
Interest Income	\$ 1,562.48	\$ 2,036.79	\$ 1,289.74	\$ 403.53
Transfers from Gen. Fund				\$ 44,367.60
TOTAL REVENUES	\$ 1,562.48	\$ 2,036.79	\$ 1,289.74	\$ 44,771.13
EXPENDITURES				
TOTAL EXPENDITURES				
OPERATING PROFIT/(LOSS)				
ENDING BALANCE	\$ 258,872.25	\$ 260,909.04	\$ 262,198.78	\$ 306,969.91

Capital Outlay Worksheet		Recreation - From WSG Billig
Beginning Balance		\$ 113,407.02
Funding Sources		
General Fund Transfer		\$ 28,007.07
Total Funding Sources		
Capital Outlay Purchases		
1		
2		
3		
4		
5		
Total Purchases	\$ -	
Ending Balance		<u>\$ 141,414.09</u>

Capital Outlay Worksheet**Clerk/Treasurer**

Beginning Balance \$ 8,268.00

Funding Sources

General Fund Transfer \$ 3,848.00

Total Funding Sources**Capital Outlay Purchases****1****2****3****4****5**

Total Purchases \$ -

Ending Balance \$ 12,116.00

Capital Outlay Worksheet**Deputy Registrar/Accounting Officer**

Beginning Balance \$ 14,799.00

Funding Sources

General Fund Transfer \$ 6,701.00

Total Funding Sources**Capital Outlay Purchases**

1

2

3

4

5

Total Purchases \$ -

Ending Balance \$ 21,500.00

Capital Outlay Worksheet		Civic Center
Beginning Balance		\$ 11,667.00
Funding Sources		
General Fund Transfer		\$ 49,872.00
Total Funding Sources		
Capital Outlay Purchases		
1 2020 Use	\$ 8,840.00	
2		
3		
4		
5		
Total Purchases	\$ 8,840.00	
Ending Balance		<u>\$ 52,699.00</u>

Capital Outlay Worksheet**Police**

Beginning Balance - 1/1/2017 \$ (47,104.00)

Funding Sources

General Fund Transfer \$ 18,456.00

Total Funding Sources**Capital Outlay Purchases**

1 2018 Use \$ 47,119.00

2 2020 Use \$ 323.00

3

4

5

Total Purchases \$ 47,442.00

Ending Balance \$ (76,090.00)

Negative Balance Explanation

The negative balance in the Police Department Capital Outlay account is due to purchases made in years that did not have a high enough budgeted amount or were unexpected such as squad cars

Capital Outlay Worksheet**Fire**

Beginning Balance \$ (761.57)

Funding Sources

General Fund Transfer \$ 22,948.00

Total Funding Sources**Capital Outlay Purchases**

1 2018 Use \$ 7,826.00

2 2020 Use \$ 129,000.00

3

4

5

Total Purchases \$ 136,826.00

Ending Balance \$ (114,639.57)

Negative Balance Explanation

The negative balance in the Fire Department Capital Outlay account is due to purchases made in years that did not have a high enough budgeted amount such as the Self Contained Breathing Apparatus that were needed to ensure the department could function according to standards

Capital Outlay Worksheet	Street
Beginning Balance	\$ 41,208.00
Funding Sources	
General Fund Transfer	\$ 70,000.00
Total Funding Sources	
Capital Outlay Purchases	
1 Adjustment	\$ 35,341.00
2 2019 Use	\$ 143,536.00
3	
4	
5	
Total Purchases	\$ 178,877.00
Ending Balance	<u>\$ (67,669.00)</u>
Negative Balance Explanation	
The negative balance in the Street Department Capital Outlay account is due to purchases made in years that did not have a high enough budgeted amount	

Capital Outlay Worksheet

Airport

Beginning Balance \$ 10,000.00

Funding Sources

General Fund Transfer \$ 40,000.00

Total Funding Sources

Capital Outlay Purchases

1

2

3

4

5

Total Purchases \$ -

Ending Balance \$ 50,000.00

Capital Outlay Worksheet**Snow**

Beginning Balance \$ (6,656.00)

Funding Sources

General Fund Transfer

Total Funding Sources**Capital Outlay Purchases**

1 2018 Use \$ 2,250.00

2

3

4

5

Total Purchases \$ 2,250.00

Ending Balance \$ (8,906.00)

Negative Balance Explanation

The negative balance in the Police Department Capital Outlay account is due to purchases made that exceeded the balance in the account or that were not expected

Capital Outlay Worksheet**Library**

Beginning Balance \$ 1,118.00

Funding Sources

General Fund Transfer \$ 9,579.00

Total Funding Sources**Capital Outlay Purchases**

1

2

3

4

5

Total Purchases \$ -

Ending Balance \$ 10,697.00

Capital Outlay Worksheet		Skating Rink	
Beginning Balance		\$	-
Funding Sources			
General Fund Transfer		\$	10,000.00
Total Funding Sources			
Capital Outlay Purchases			
1			
2			
3			
4			
5			
Total Purchases	\$		-
Ending Balance		\$	<u>10,000.00</u>

Capital Outlay Worksheet		Swimming Pool
Beginning Balance -		\$ 5,000.00
Funding Sources		
General Fund Transfer		\$ 10,000.00
Total Funding Sources		
Capital Outlay Purchases		
1 2018 Use	\$ 2,300.00	
2		
3		
4		
5		
Total Purchases	\$ 2,300.00	
Ending Balance		<u>\$ 12,700.00</u>

Capital Outlay Worksheet		Recreation
Beginning Balance		\$ 70,000.00
Funding Sources		
General Fund Transfer		\$ 39,225.00
Total Funding Sources		\$ 39,225.00
Capital Outlay Purchases		
1 Adjustment	\$ 101,225.00	
2		
3		
4		
5		
Total Purchases	\$ 101,225.00	
Ending Balance		<u>\$ 8,000.00</u>

Capital Outlay Worksheet		52 Wing
Beginning Balance		\$ -
Funding Sources		
General Fund Transfer		\$ 51,920.00
Total Funding Sources		\$ 51,920.00
Capital Outlay Purchases		
1		
2		
3		
4		
5		
Total Purchases	\$ -	
Ending Balance		<u>\$ 51,920.00</u>

Capital Outlay Worksheet		Parks
Beginning Balance		\$ (88,524.59)
Funding Sources		
General Fund Transfer		\$ 8,783.00
Adjustment		\$ 101,225.00
Total Funding Sources		\$ 110,008.00
Capital Outlay Purchases		
1. 2018 Use	\$ 6,541.00	
2		
3		
4		
5		
Total Purchases	\$ 6,541.00	
Ending Balance		<u>\$ 14,942.41</u>

Capital Outlay Worksheet		Cemetery
Beginning Balance		\$ 7,640.00
Funding Sources		
General Fund Transfer		\$ 30,000.00
Adjustment		
Total Funding Sources		\$ 30,000.00
Capital Outlay Purchases		
1. 2018 Use	\$ 5,900.00	
2		
3		
4		
5		
Total Purchases	\$ 5,900.00	
Ending Balance		<u>\$ 31,740.00</u>

Capital Outlay Worksheet		Unallocated
Beginning Balance		\$ -
Funding Sources		
General Fund Transfer		\$ 62,500.00
Adjustment		
Total Funding Sources		\$ 62,500.00
Capital Outlay Purchases		
1		
2		
3		
4		
5		
Total Purchases	\$ -	
Ending Balance		<u>\$ 62,500.00</u>

SECTION IV

BONDED INDEBTEDNESS

SECTION IV

BONDED INDEBTEDNESS

This section is the schedules for all currently outstanding Bond issues for the City of Appleton. They show total principal and interest payments by year and the amounts levied. The final line of each schedule shows the amounts remaining of each issue after the payments due this budget year.

The first bond issue is classified as **Tax Levy Debt Service**. These are subject to an automatic tax levy that was established at the time the bonds were sold. In certain instances, these automatic tax levies can be removed if they are not needed to make the payments.

The remaining issues are **Non-Tax Levy Debt Service**. These are bonds sold without an automatic levy established for them because the bonds are to be paid off through other identified sources of revenues.

Year	Taxable GO										TOTAL
	GO Cap Improvement- Shop 2009A	GO Tax Abate- Pool/FedTel 2012A	GO SWR/WTR		GO WTR/SWR Rev Bonds- Tower/Dollar 2016B	Tax Abate		Fire		PFA Drinking Water Revolving Loan Fund	
			Rev Bonds- Christensen 2014B	Rev Bonds- Wing Roof 2017A		Bond - 52	GO Refund Bonds Pool 2021A	52 Wing HVAC System	Department Breathing Apparatus		
2021	\$ 67,730.00	\$ 35,000.00	\$ 27,750.00	\$ 66,890.00	\$ 43,912.50	\$ 45,723.89	\$ 57,159.72	\$ 25,606.34	\$ 100,987.16	\$ 470,759.61	
2022		\$ 35,000.00	\$ 27,062.50	\$ 65,960.00	\$ 43,807.50	\$ 43,700.00	\$ 57,159.72	\$ 25,606.34	\$ 240,210.00	\$ 538,506.06	
2023			\$ 26,375.00	\$ 65,030.00	\$ 43,670.00	\$ 93,200.00	\$ 57,159.72	\$ 25,606.34	\$ 240,410.00	\$ 551,451.06	
2024			\$ 25,687.50	\$ 69,100.00	\$ 43,500.00	\$ 91,700.00		\$ 25,606.34	\$ 240,590.00	\$ 496,183.84	
2025				\$ 72,800.00	\$ 44,297.50	\$ 90,200.00		\$ 25,606.34	\$ 239,750.00	\$ 472,653.84	
2026				\$ 71,400.00	\$ 44,030.00	\$ 113,700.00			\$ 239,900.00	\$ 469,030.00	
2027					\$ 43,730.00	\$ 111,700.00			\$ 240,030.00	\$ 395,460.00	
2028					\$ 44,397.50	\$ 109,700.00			\$ 240,140.00	\$ 394,237.50	
2029						\$ 107,700.00			\$ 240,230.00	\$ 347,930.00	
2030						\$ 100,700.00			\$ 240,300.00	\$ 341,000.00	
2031						\$ 98,800.00			\$ 240,350.00	\$ 339,150.00	
2032						\$ 96,900.00			\$ 240,380.00	\$ 337,280.00	
2033									\$ 240,390.00	\$ 240,390.00	
2034									\$ 240,380.00	\$ 240,380.00	
2035									\$ 240,350.00	\$ 240,350.00	
2036									\$ 240,300.00	\$ 240,300.00	
2037									\$ 240,230.00	\$ 240,230.00	
2038									\$ 240,140.00	\$ 240,140.00	
2039									\$ 240,030.00	\$ 240,030.00	
2040									\$ 239,900.00	\$ 239,900.00	
2041									\$ 239,750.00	\$ 239,750.00	
2042									\$ 240,580.00	\$ 240,580.00	
2043									\$ 240,380.00	\$ 240,380.00	
2044									\$ 240,160.00	\$ 240,160.00	
2045									\$ 239,920.00	\$ 239,920.00	
2046									\$ 240,660.00	\$ 240,660.00	
2047									\$ 240,370.00	\$ 240,370.00	
2048									\$ 240,060.00	\$ 240,060.00	
2049									\$ 239,730.00	\$ 239,730.00	
2050									\$ 240,380.00	\$ 240,380.00	

G.O. TAX ABATEMENT (POOL/FEDTEL) BONDS, SERIES 2012A (\$300,000)

Year	Rate	Principal	Interest	Total	Amount on Levy
2012		\$ -			
2013		\$ 10,000.00		\$ 10,000.00	
2014		\$ 10,000.00		\$ 10,000.00	\$ 10,000.00
2015		\$ 35,000.00		\$ 35,000.00	\$ 35,000.00
2016		\$ 35,000.00		\$ 35,000.00	\$ 35,000.00
2017		\$ 35,000.00		\$ 35,000.00	\$ 36,000.00
2018		\$ 35,000.00		\$ 35,000.00	\$ 36,000.00
2019		\$ 35,000.00		\$ 35,000.00	\$ 36,000.00
2020		\$ 35,000.00		\$ 35,000.00	\$ 36,000.00
2021		\$ 35,000.00		\$ 35,000.00	\$ 35,000.00
2022		\$ 35,000.00		\$ 35,000.00	\$ 35,000.00
TOTAL		\$ 300,000.00		\$ 300,000.00	\$ 294,000.00
BALANCE		\$ 35,000.00		\$ 35,000.00	\$ 6,000.00

G.O. Sewer & Water Bonds (Christenson Farms) Series 2014B (\$205,000)

Year	Rate	Principal	Interest	Total	Amount on Levy
2015		\$ -	\$ 5,637.50	\$ 5,637.50	
2016	2.75%	\$ 20,000.00	\$ 5,637.50	\$ 25,637.50	\$ 13,000.00
2017	2.75%	\$ 20,000.00	\$ 5,087.50	\$ 25,087.50	\$ 26,000.00
2018	2.75%	\$ 20,000.00	\$ 4,537.50	\$ 24,537.50	\$ 27,000.00
2019	2.75%	\$ 20,000.00	\$ 3,987.50	\$ 23,987.50	\$ 25,500.00
2020	2.75%	\$ 25,000.00	\$ 3,436.00	\$ 28,436.00	\$ 30,000.00
2021	2.75%	\$ 25,000.00	\$ 2,750.00	\$ 27,750.00	\$ 27,750.00
2022	2.75%	\$ 25,000.00	\$ 2,062.50	\$ 27,062.50	\$ 27,063.00
2023	2.75%	\$ 25,000.00	\$ 1,375.00	\$ 26,375.00	
2024	2.75%	\$ 25,000.00	\$ 687.50	\$ 25,687.50	
TOTAL		\$ 205,000.00	\$ 35,198.50	\$ 240,198.50	\$ 176,313.00
BALANCE		\$ 75,000.00	\$ 4,125.00	\$ 79,125.00	

G.O. Sewer & Water Bonds (Dollar General) Series 2016B (\$625,000)

Year	Rate	Principal	Interest	Total	Amount on Levy
2016		\$ -		\$ -	
2017	1.00%	\$ 60,000.00	\$ 11,987.50	\$ 71,987.50	
2018	1.00%	\$ 60,000.00	\$ 8,990.00	\$ 68,990.00	\$ 73,000.00
2019	1.25%	\$ 60,000.00	\$ 8,390.00	\$ 68,390.00	\$ 72,000.00
2020	1.25%	\$ 60,000.00	\$ 7,640.00	\$ 67,640.00	\$ 69,500.00
2021	1.55%	\$ 60,000.00	\$ 6,890.00	\$ 66,890.00	\$ 66,890.00
2022	1.55%	\$ 60,000.00	\$ 5,960.00	\$ 65,960.00	\$ 65,960.00
2023	1.55%	\$ 60,000.00	\$ 5,030.00	\$ 65,030.00	
2024	2.00%	\$ 65,000.00	\$ 4,100.00	\$ 69,100.00	
2025	2.00%	\$ 70,000.00	\$ 2,800.00	\$ 72,800.00	
2026	2.00%	\$ 70,000.00	\$ 1,400.00	\$ 71,400.00	
TOTAL		\$ 625,000.00	\$ 63,187.50	\$ 688,187.50	\$ 347,350.00
BALANCE		\$ 325,000.00	\$ 19,290.00	\$ 344,290.00	

Taxable G.O. Tax Abatement Bond (52 Wing Roof) Series 2017A (\$370,000)

Year	Rate	Principal	Interest	Total	Amount on Levy
2017		\$ -		\$ -	
2018	0.00%	\$ -	\$ 13,260.90	\$ 13,260.90	
2019	3.25%	\$ 32,000.00	\$ 12,025.00	\$ 44,025.00	\$ 46,226.00
2020	3.25%	\$ 33,000.00	\$ 10,985.00	\$ 43,985.00	\$ 46,000.00
2021	3.25%	\$ 34,000.00	\$ 9,912.50	\$ 43,912.50	\$ 43,912.50
2022	3.25%	\$ 35,000.00	\$ 8,807.50	\$ 43,807.50	\$ 43,808.00
2023	3.25%	\$ 36,000.00	\$ 7,670.00	\$ 43,670.00	
2024	3.25%	\$ 37,000.00	\$ 6,500.00	\$ 43,500.00	
2025	3.25%	\$ 39,000.00	\$ 5,297.50	\$ 44,297.50	
2026	3.25%	\$ 40,000.00	\$ 4,030.00	\$ 44,030.00	
2027	3.25%	\$ 41,000.00	\$ 2,730.00	\$ 43,730.00	
2028	3.25%	\$ 43,000.00	\$ 1,397.50	\$ 44,397.50	
TOTAL		\$ 370,000.00	\$ 82,615.90	\$ 452,615.90	\$ 179,946.50
BALANCE		\$ 271,000.00	\$ 36,432.50	\$ 307,432.50	

52 Wing HVAC System - Paid to Capital One (\$580,000)

Year	Rate	Principal	Interest	Total	Amount on Levy
2008	5.50%			\$ -	
2009	5.50%	\$ 22,773.66	\$ 29,622.75	\$ 52,396.41	\$ 63,000.00
2010	5.50%	\$ 27,190.90	\$ 29,968.82	\$ 57,159.72	\$ 63,000.00
2011	5.50%	\$ 28,724.71	\$ 28,435.01	\$ 57,159.72	\$ 32,217.00
2012	5.50%	\$ 30,345.00	\$ 26,814.72	\$ 57,159.72	\$ 63,000.00
2013	5.50%	\$ 32,056.70	\$ 25,103.02	\$ 57,159.72	\$ 63,000.00
2014	5.50%	\$ 33,864.94	\$ 23,294.78	\$ 57,159.72	\$ 62,000.00
2015	5.50%	\$ 35,775.21	\$ 21,384.51	\$ 57,159.72	\$ 62,000.00
2016	5.50%	\$ 37,793.21	\$ 19,366.51	\$ 57,159.72	\$ 62,000.00
2017	5.50%	\$ 39,925.04	\$ 17,234.68	\$ 57,159.72	\$ 64,000.00
2018	5.50%	\$ 42,177.12	\$ 14,982.60	\$ 57,159.72	\$ 66,000.00
2019	5.50%	\$ 44,556.24	\$ 12,603.48	\$ 57,159.72	\$ 66,000.00
2020	5.50%	\$ 47,069.55	\$ 10,090.17	\$ 57,159.72	\$ 66,000.00
2021	5.50%	\$ 49,724.65	\$ 7,435.07	\$ 57,159.72	\$ 57,159.72
2022	5.50%	\$ 52,529.50	\$ 4,630.22	\$ 57,159.72	\$ 57,160.00
2023	5.50%	\$ 55,493.57	\$ 1,666.15	\$ 57,159.72	
TOTAL		\$ 580,000.00	\$ 272,632.49	\$ 852,632.49	\$ 846,536.72
BALANCE		\$ 108,023.07	\$ 6,296.37	\$ 114,319.44	

Fire Department Breathing Apparatus - Paid to Republic First Corp (\$139,000)

Year	Rate	Principal	Interest	Total	Amount on Levy
2020				\$ -	
2021		\$ 23,366.80	\$ 2,239.54	\$ 25,606.34	\$ 25,606.34
2022		\$ 21,565.97	\$ 4,040.37	\$ 25,606.34	\$ 25,607.00
2023		\$ 22,319.51	\$ 3,286.83	\$ 25,606.34	
2024		\$ 23,906.51	\$ 1,699.83	\$ 25,606.34	
2025		\$ 24,741.83	\$ 864.51	\$ 25,606.34	
TOTAL		\$ 115,900.62	\$ 12,131.08	\$ 128,031.70	\$ 51,213.34
BALANCE		\$ 70,967.85	\$ 5,851.17	\$ 76,819.02	

PFA Drinking Water State Revolving Fund (Water Treatment Plant \$6,071,937)

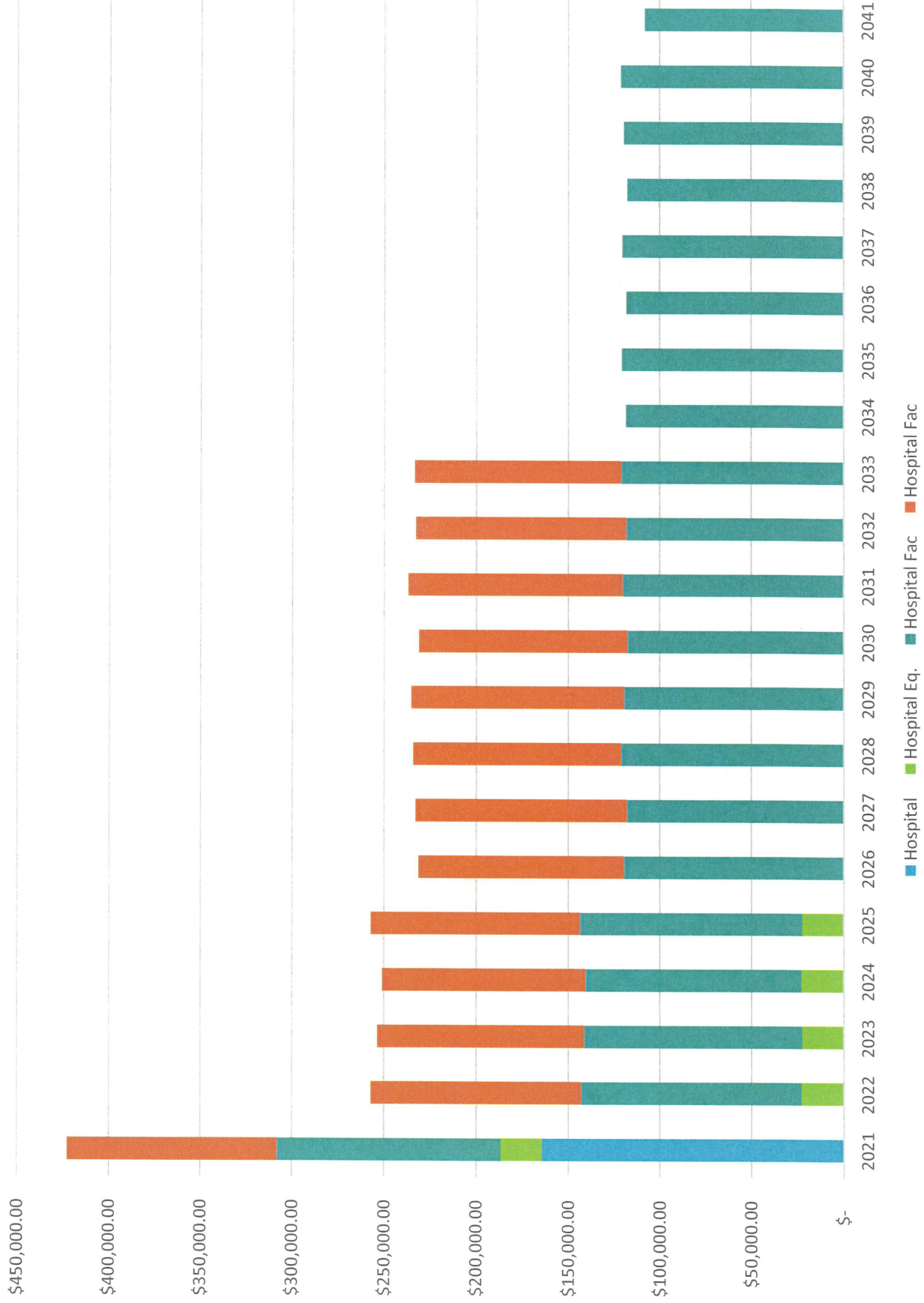
Year	Rate	Principal	Interest	Total	Auto Levy	Actual Levy
2020	1.00%		\$ 13,830.52	\$ 13,830.52		
2021	1.00%	\$ 50,937.00	\$ 49,250.16	\$ 100,187.16	\$ 100,187.16	\$ 100,187.16 ***
2022	1.00%	\$ 180,000.00	\$ 30,105.00	\$ 210,105.00	\$ 240,210.00	\$ 240,210.00
2023	1.00%	\$ 182,000.00	\$ 29,205.00	\$ 211,205.00	\$ 240,410.00	
2024	1.00%	\$ 184,000.00	\$ 28,295.00	\$ 212,295.00	\$ 240,590.00	
2025	1.00%	\$ 185,000.00	\$ 27,375.00	\$ 212,375.00	\$ 239,750.00	
2026	1.00%	\$ 187,000.00	\$ 26,450.00	\$ 213,450.00	\$ 239,900.00	
2027	1.00%	\$ 189,000.00	\$ 25,515.00	\$ 214,515.00	\$ 240,030.00	
2028	1.00%	\$ 191,000.00	\$ 24,570.00	\$ 215,570.00	\$ 240,140.00	
2029	1.00%	\$ 193,000.00	\$ 23,615.00	\$ 216,615.00	\$ 240,230.00	
2030	1.00%	\$ 195,000.00	\$ 22,650.00	\$ 217,650.00	\$ 240,300.00	
2031	1.00%	\$ 197,000.00	\$ 21,675.00	\$ 218,675.00	\$ 240,350.00	
2032	1.00%	\$ 199,000.00	\$ 20,690.00	\$ 219,690.00	\$ 240,380.00	
2033	1.00%	\$ 201,000.00	\$ 19,695.00	\$ 220,695.00	\$ 240,390.00	
2034	1.00%	\$ 203,000.00	\$ 18,690.00	\$ 221,690.00	\$ 240,380.00	
2035	1.00%	\$ 205,000.00	\$ 17,675.00	\$ 222,675.00	\$ 240,350.00	
2036	1.00%	\$ 207,000.00	\$ 16,650.00	\$ 223,650.00	\$ 240,300.00	
2037	1.00%	\$ 209,000.00	\$ 15,615.00	\$ 224,615.00	\$ 240,230.00	
2038	1.00%	\$ 211,000.00	\$ 14,570.00	\$ 225,570.00	\$ 240,140.00	
2039	1.00%	\$ 213,000.00	\$ 13,515.00	\$ 226,515.00	\$ 240,030.00	
2040	1.00%	\$ 215,000.00	\$ 12,450.00	\$ 227,450.00	\$ 239,900.00	
2041	1.00%	\$ 217,000.00	\$ 11,375.00	\$ 228,375.00	\$ 239,750.00	
2042	1.00%	\$ 220,000.00	\$ 10,290.00	\$ 230,290.00	\$ 240,580.00	
2043	1.00%	\$ 222,000.00	\$ 9,190.00	\$ 231,190.00	\$ 240,380.00	
2044	1.00%	\$ 224,000.00	\$ 8,080.00	\$ 232,080.00	\$ 240,160.00	
2045	1.00%	\$ 226,000.00	\$ 6,960.00	\$ 232,960.00	\$ 239,920.00	
2046	1.00%	\$ 229,000.00	\$ 5,830.00	\$ 234,830.00	\$ 240,660.00	
2047	1.00%	\$ 231,000.00	\$ 4,685.00	\$ 235,685.00	\$ 240,370.00	
2048	1.00%	\$ 233,000.00	\$ 3,530.00	\$ 236,530.00	\$ 240,060.00	
2049	1.00%	\$ 235,000.00	\$ 2,365.00	\$ 237,365.00	\$ 239,730.00	
2050	1.00%	\$ 238,000.00	\$ 1,190.00	\$ 239,190.00	\$ 240,380.00	
TOTAL		\$ 6,071,937.00	\$ 535,580.68	\$ 6,607,517.68	\$ 7,066,187.16	
BALANCE		\$ 6,021,000.00	\$ 472,500.00	\$ 6,493,500.00		

Wast not on 2021 Levy. Was paid from the General Fund

Year	GO Health Fac				TOTAL
	GO Refund 2011A	GO Equip Cert 2016A	Refund Bonds 2020A	GO Refunding 2021A Hosp	
2021	\$ 164,400.00	\$ 22,438.00	\$ 121,327.50	\$ 114,372.22	\$ 422,537.72
2022		\$ 22,978.00	\$ 120,052.50	\$ 114,000.00	\$ 257,030.50
2023		\$ 22,495.00	\$ 118,777.50	\$ 112,200.00	\$ 253,472.50
2024		\$ 23,012.00	\$ 117,502.50	\$ 110,400.00	\$ 250,914.50
2025		\$ 22,506.00	\$ 121,002.50	\$ 113,600.00	\$ 257,108.50
2026			\$ 119,402.50	\$ 111,700.00	\$ 231,102.50
2027			\$ 117,802.50	\$ 114,800.00	\$ 232,602.50
2028			\$ 121,202.50	\$ 112,800.00	\$ 234,002.50
2029			\$ 119,205.00	\$ 115,800.00	\$ 235,005.00
2030			\$ 117,207.50	\$ 113,700.00	\$ 230,907.50
2031			\$ 120,210.00	\$ 116,600.00	\$ 236,810.00
2032			\$ 118,095.00	\$ 114,400.00	\$ 232,495.00
2033			\$ 120,980.00	\$ 112,200.00	\$ 233,180.00
2034			\$ 118,415.00		\$ 118,415.00
2035			\$ 120,850.00		\$ 120,850.00
2036			\$ 118,150.00		\$ 118,150.00
2037			\$ 120,450.00		\$ 120,450.00
2038			\$ 117,615.00		\$ 117,615.00
2039			\$ 119,570.00		\$ 119,570.00
2040			\$ 121,380.00		\$ 121,380.00
2041			\$ 108,045.00		\$ 108,045.00

While the tax levy guarantees hospital bonds, it does not get paid from the levy unless the hospital revenues are insufficient

Appleton Non-Tax Levy



G.O Health Facilities Refunding Bonds Series 2020A (\$1,955,000)

Year	Rate	Principal	Interest	Total
2020	1.70%	\$ 50,000.00	\$ 25,947.63	\$ 75,947.63
2021	1.70%	\$ 75,000.00	\$ 46,327.50	\$ 121,327.50
2022	1.70%	\$ 75,000.00	\$ 45,052.50	\$ 120,052.50
2023	1.70%	\$ 75,000.00	\$ 43,777.50	\$ 118,777.50
2024	2.00%	\$ 75,000.00	\$ 42,502.50	\$ 117,502.50
2025	2.00%	\$ 80,000.00	\$ 41,002.50	\$ 121,002.50
2026	2.00%	\$ 80,000.00	\$ 39,402.50	\$ 119,402.50
2027	2.00%	\$ 80,000.00	\$ 37,802.50	\$ 117,802.50
2028	2.35%	\$ 85,000.00	\$ 36,202.50	\$ 121,202.50
2029	2.35%	\$ 85,000.00	\$ 34,205.00	\$ 119,205.00
2030	2.35%	\$ 85,000.00	\$ 32,207.50	\$ 117,207.50
2031	2.35%	\$ 90,000.00	\$ 30,210.00	\$ 120,210.00
2032	2.35%	\$ 90,000.00	\$ 28,095.00	\$ 118,095.00
2033	2.70%	\$ 95,000.00	\$ 25,980.00	\$ 120,980.00
2034	2.70%	\$ 95,000.00	\$ 23,415.00	\$ 118,415.00
2035	2.70%	\$ 100,000.00	\$ 20,850.00	\$ 120,850.00
2036	2.70%	\$ 100,000.00	\$ 18,150.00	\$ 118,150.00
2037	2.70%	\$ 100,000.00	\$ 15,450.00	\$ 115,450.00
2038	2.90%	\$ 105,000.00	\$ 12,615.00	\$ 117,615.00
2039	2.90%	\$ 105,000.00	\$ 9,570.00	\$ 114,570.00
2040	2.90%	\$ 110,000.00	\$ 6,380.00	\$ 116,380.00
2041	2.90%	\$ 115,000.00	\$ 3,045.00	\$ 118,045.00

TOTAL \$ 1,950,000.00 \$ 618,190.13 \$ 2,568,190.13

BALANCE \$ 1,825,000.00 \$ 545,915.00 \$ 2,370,915.00

While the tax levy guarantees hospital bonds, it does not get paid from the levy unless the hospital revenues are insufficient

G.O Equipment Certificates of Indebtness (Hosp. HVAC) Series 2016A (\$183,000)

Year	Rate	Principal	Interest	Total
2016				\$ -
2017	2.30%	\$ 18,000.00	\$ 5,097.57	\$ 23,097.57
2018	2.30%	\$ 19,000.00	\$ 3,795.00	\$ 22,795.00
2019	2.30%	\$ 20,000.00	\$ 3,358.00	\$ 23,358.00
2020	2.30%	\$ 20,000.00	\$ 2,898.00	\$ 22,898.00
2021	2.30%	\$ 20,000.00	\$ 2,438.00	\$ 22,438.00
2022	2.30%	\$ 21,000.00	\$ 1,978.00	\$ 22,978.00
2023	2.00%	\$ 21,000.00	\$ 1,495.00	\$ 22,495.00
2024	2.30%	\$ 22,000.00	\$ 1,012.00	\$ 23,012.00
2025	2.30%	\$ 22,000.00	\$ 506.00	\$ 22,506.00
TOTAL		\$ 183,000.00	\$ 22,577.57	\$ 205,577.57
BALANCE		\$ 86,000.00	\$ 4,991.00	\$ 90,991.00

While the tax levy guarantees hospital bonds, it does not get paid from the levy unless the hospital revenues are insufficient

G.O Refunding Bonds Series 2021A (\$2,270,000)

Year	Rate	Principal	Interest	Total	Non-Levy Hospital	Levy Pool	Levy Amount (Pool)
2021	2.00%	\$ 135,000.00	\$ 25,096.11	\$ 160,096.11	\$ 114,372.22	\$ 45,723.89	
2022	2.00%	\$ 115,000.00	\$ 42,700.00	\$ 157,700.00	\$ 114,000.00	\$ 53,050.00	\$ 53,050.00
2023	2.00%	\$ 165,000.00	\$ 40,400.00	\$ 205,400.00	\$ 112,200.00		
2024	2.00%	\$ 165,000.00	\$ 37,100.00	\$ 202,100.00	\$ 110,400.00		
2025	2.00%	\$ 170,000.00	\$ 33,800.00	\$ 203,800.00	\$ 113,600.00		
2026	2.00%	\$ 195,000.00	\$ 30,400.00	\$ 225,400.00	\$ 111,700.00		
2027	2.00%	\$ 200,000.00	\$ 26,500.00	\$ 226,500.00	\$ 114,800.00		
2028	2.00%	\$ 200,000.00	\$ 22,500.00	\$ 222,500.00	\$ 112,800.00		
2029	2.00%	\$ 205,000.00	\$ 18,500.00	\$ 223,500.00	\$ 115,800.00		
2030	2.00%	\$ 200,000.00	\$ 14,400.00	\$ 214,400.00	\$ 113,700.00		
2031	2.00%	\$ 205,000.00	\$ 10,400.00	\$ 215,400.00	\$ 116,600.00		
2032	2.00%	\$ 205,000.00	\$ 6,300.00	\$ 211,300.00	\$ 114,400.00		
2033	2.00%	\$ 110,000.00	\$ 2,200.00	\$ 112,200.00	\$ 112,200.00		
TOTAL		\$ 2,270,000.00	\$ 310,296.11	\$ 2,580,296.11	\$ 1,476,572.22	\$ 98,773.89	\$ 53,050.00
BALANCE		\$ 2,135,000.00	\$ 285,200.00	\$ 2,420,200.00	\$ 1,362,200.00	\$ 53,050.00	\$ 53,050.00

While the tax levy guarantees hospital bonds, it does not get paid from the levy unless the hospital revenues are insufficient

SECTION V

ECONOMIC DEVELOPMENT

SECTION V

ECONOMIC DEVELOPMENT AUTHORITY

The Economic Development Authority budget is a cash flow budget showing the 2017 through 2020 actual transactions and YTD 2021.

The EDA Money Market (Savings) Account has \$11,619.75 that is restricted. This amount is included in the total account balance.

EDA CHECKING ACCOUNT

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 8/31/2021
Beginning Cash	\$ 1,350.23	\$ 451.07	\$ 577.74	\$ 1,792.12	\$ 1,443.92
Receipts					
Tax Levy	\$ 25,000.00	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00	\$ 10,000.00
Rent - Land	\$ 1,966.00	\$ 1,966.00	\$ 972.00	\$ -	\$ 972.00
Rent/Contract - 144 N Miles	\$ 1,100.00	\$ 1,800.00	\$ 2,400.00	\$ 3,500.00	\$ 2,400.00
Rent - 235 N Miles				\$ 200.00	
Rent - 133 N Miles					\$ 800.00
Utilities - 144 N Miles	\$ 138.10				
Transfers from Savings	\$ 18,000.00	\$ 14,600.00			\$ 5,000.00
Dividend - Insurance		\$ 238.66			
Misc				\$ 32.04	
TOTAL RECEIPTS	\$ 46,204.10	\$ 43,604.66	\$ 23,372.00	\$ 23,732.04	\$ 19,172.00
DISBURSEMENTS					
Electric - 133 N Miles	\$ 776.01	\$ 341.92	\$ 660.22	\$ 352.10	\$ 370.97
Natural Gas - 133 N Miles	\$ 945.19	\$ 1,259.68	\$ 1,444.10	\$ 632.10	\$ 363.40
Electric - 235 N Miles			\$ 609.62	\$ 1,274.28	\$ 690.85
Water - 235 S Miles				\$ 341.16	\$ 240.08
Electric - 144 N Miles		\$ 121.37			
Natural Gas - 144 N Miles	\$ 134.43				
Legal Services	\$ 437.50				
Auditing	\$ 200.00	\$ 208.00	\$ 160.00	\$ 160.00	
Insurance Claim	\$ 1,000.00				
Property Taxes	\$ 2,250.46	\$ 1,906.98	\$ 2,519.47	\$ 2,537.00	\$ 1,514.00
Insurance	\$ 2,079.25	\$ 68.76	\$ 831.22	\$ 1,104.22	
Contract - Gene Wenstrom	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ 6,800.00	
Property Repair/Maint - 144 N Miles	\$ 257.00	\$ 56.98	\$ 130.00		
Property Repair/Maint - 133 N Miles		\$ 45.00			\$ 2,053.98
Property Repair/Maint - 235 N Miles			\$ 10,035.53	\$ 2,619.03	\$ 89.70
Misc	\$ 14.97	\$ 22.00	\$ 3,067.46	\$ 80.14	\$ 246.00
Transfers to Savings	\$ 25,000.00	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00	
The Appleton Project - ATV Park Expansion		\$ 20,000.00			
TOTAL DISBURSEMENTS	\$ 47,494.81	\$ 63,430.69	\$ 53,857.62	\$ 35,900.03	\$ 5,568.98
INCREASE(DECREASE) CASH	\$ (1,290.71)	\$ (19,826.03)	\$ (30,485.62)	\$ (12,167.99)	\$ 13,603.02
ENDING CASH	\$ 451.07	\$ 577.74	\$ 1,792.12	\$ 1,443.92	\$ 638.44

EDA MONEY MARKET (SAVINGS) ACCOUNT

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 8/31/2021
Beginning Cash	\$ 123,768.92	\$ 130,978.71	\$ 127,015.94	\$ 104,436.68	\$ 113,841.39
RECEIPTS					
Interest Income	\$ 290.79	\$ 637.23	\$ 740.49	\$ 404.71	\$ 167.73
Transfers from Checking	\$ 25,000.00	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00	\$ 10,000.00
Donation - 235 N Miles St		\$ 5,000.00			
TOTAL RECEIPTS	\$ 25,290.79	\$ 30,637.23	\$ 20,740.49	\$ 20,404.71	\$ 10,167.73
DISBURSEMENTS					
Transfer to Checking	\$ 18,000.00	\$ 14,600.00	\$ 31,700.00	\$ 11,000.00	\$ 5,000.00
TOTAL DISBURSEMENTS	\$ 18,000.00	\$ 14,600.00	\$ 31,700.00	\$ 11,000.00	\$ 5,000.00
INCREASE(DECREASE) CASH	\$ 7,290.79	\$ 16,037.23	\$ (10,959.51)	\$ 9,404.71	\$ 5,167.73
RESTRICTED AMOUNT	\$ 11,619.75	\$ 11,619.75	\$ 11,619.75	\$ 11,619.75	\$ 11,619.75
ENDING CASH	\$ 130,978.71	\$ 127,015.94	\$ 104,436.68	\$ 113,841.39	\$ 131,637.87

Small Cities Grant Fund 2005

	Actual 2018	Actual 2019	Actual 2020	Actual 8/31/2021
REVENUES				
Refund of Loan	\$ 142.59	\$ 16,000.00		
Interest Income	\$ 70.52	\$ 305.14	\$ 235.58	\$ 62.62
TOTAL REVENUES	\$ 213.11	\$ 16,305.14	\$ 235.58	\$ 62.62
EXPENDITURES				
Transfer to RLF	\$ 20,000.00			
Contracted Services				
Small Cities Grant				
TOTAL EXPENDITURES	\$ 20,000.00	\$ -	\$ -	\$ -
OPERATING PROFIT (LOSS)	\$ (19,786.89)	\$ 16,305.14	\$ 235.58	\$ 62.62
Fund Balance	\$ 35,401.03	\$ 51,681.64	\$ 51,917.22	\$ 51,979.84

The amounts in the account represent the funds received for the grant in 2005 that have been paid back or not paid out during the length of the grant project

Small Cities Grant Fund 2011

	Actual 2018	Actual 2019	Actual 2020	Actual 8/31/2021
REVENUES				
Refund of Loan	\$ 18,225.64	\$ 3,336.46		
Interest Income	\$ 124.39	\$ 460.55	\$ 294.08	\$ 78.17
TOTAL REVENUES	\$ 18,350.03	\$ 3,797.01	\$ 294.08	\$ 78.17
EXPENDITURES				
Transfer to RLF				
To Gen Checking (HRA)	\$ 13,108.57			
Small Cities Grant				
TOTAL EXPENDITURES	\$ 13,108.57	\$ -	\$ -	\$ -
OPERATING PROFIT (LOSS)	\$ 5,241.46	\$ 3,797.01	\$ 294.08	\$ 78.17
Fund Balance	\$ 60,719.08	\$ 64,516.09	\$ 64,810.17	\$ 64,888.34

The amounts in the account represent the funds received for the grant in 2011 that have been paid back or not paid out during the length of the grant project

SECTION VI

LIQUOR FUND

SECTION VI

LIQUOR FUND

The Liquor Store fund gives history from 2017.

Sales have increase since 2017 with the year 2020 considered a-typical due to the COVID-19 pandemic. In 2020, a special election was held where voters were asked if they approved of transferring money from Liquor Store Profits to the hospital to aid in the running of the ambulance. The results were in favor of the transfer. A \$40,000 transfer was made in 2021 from the liquor fund.

Liquor Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual 8/31
REVENUE					
Sales	\$ 506,361.86	\$ 526,181.94	\$ 573,673.13	\$ 702,777.93	\$ 452,494.00
Misc. Income	\$ 90.55	\$ -	\$ -	\$ 4,909.35	\$ 2,300.37
Cash Short/Over	\$ 88.83	\$ (3.36)	\$ (22.83)	\$ (121.57)	\$ 38.35
Sale of Fixed Assets	\$ -	\$ (720.00)	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 506,541.24	\$ 525,458.58	\$ 573,650.30	\$ 707,565.71	\$ 454,832.72
EXPENDITURES					
Salaries	\$ 70,125.48	\$ 76,892.65	\$ 80,944.45	\$ 79,838.86	\$ 53,741.50
Pensions	\$ 29,750.48	\$ 7,686.75	\$ 5,519.89	\$ 6,071.33	\$ 9,199.93
Health/Life Insurance	\$ 11,157.85	\$ 12,949.60	\$ 13,556.75	\$ 10,277.80	\$ 9,344.00
Cost of Goods Sold	\$ 357,379.58	\$ 360,547.21	\$ 406,109.98	\$ 489,046.41	\$ 321,517.50
Freight	\$ 2,896.00	\$ 2,553.05	\$ 2,731.40	\$ 2,102.52	\$ 350.00
Office Supplies	\$ 410.82	\$ 373.69	\$ 847.88	\$ 193.32	\$ 194.77
Operating Supplies	\$ 1,832.01	\$ 3,033.83	\$ 1,803.89	\$ 3,053.85	\$ 2,597.95
Professional Fees	\$ 10,174.32	\$ 9,039.42	\$ 11,045.01	\$ 11,476.01	\$ 8,180.81
Auditing	\$ 2,000.00	\$ 2,078.00	\$ 2,265.00	\$ 2,259.00	
Telephone	\$ 831.52	\$ 864.04	\$ 859.82	\$ 865.77	\$ 594.54
School/Travel	\$ 1,065.80	\$ 717.84	\$ 791.52	\$ -	\$ 695.00
Advertising	\$ 3,027.36	\$ 2,414.03	\$ 3,144.62	\$ 1,736.55	\$ 1,848.63
Insurance	\$ 4,423.85	\$ 4,781.81	\$ 4,981.75	\$ 5,832.61	\$ 6,348.33
Utilities	\$ 7,388.44	\$ 7,014.07	\$ 8,389.82	\$ 6,273.97	\$ 4,713.41
Maintenance/Repair	\$ 1,909.08	\$ 2,030.46	\$ 1,272.00	\$ 1,612.30	\$ 1,184.75
Depreciation	\$ 4,190.00	\$ 8,596.00	\$ 9,536.00	\$ 9,455.00	\$ -
Bad Debt	\$ (90.00)	\$ 148.84	\$ (78.30)	\$ 45.83	\$ 24.00
Subscriptions, Memberships, Dues	\$ 750.00	\$ 760.00	\$ 600.00	\$ 2,037.53	\$ 535.15
Transfer to Gen Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Payment to Hospital	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Misc.	\$ 154.00	\$ 121.00	\$ 430.00	\$ 162.40	\$ 50.00
Capital Outlay	\$ 586.36	\$ -	\$ 1,090.00	\$ (1,089.87)	\$ -
TOTAL EXPENDITURES	\$ 509,962.95	\$ 502,602.29	\$ 555,841.48	\$ 631,251.19	\$ 461,120.27
OPERATING PROFIT/LOSS	\$ (3,421.71)	\$ 22,856.29	\$ 17,808.82	\$ 76,314.52	\$ 33,712.45

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual 9/15
--	----------------	----------------	----------------	----------------	---------------------

SALES ANALYSIS

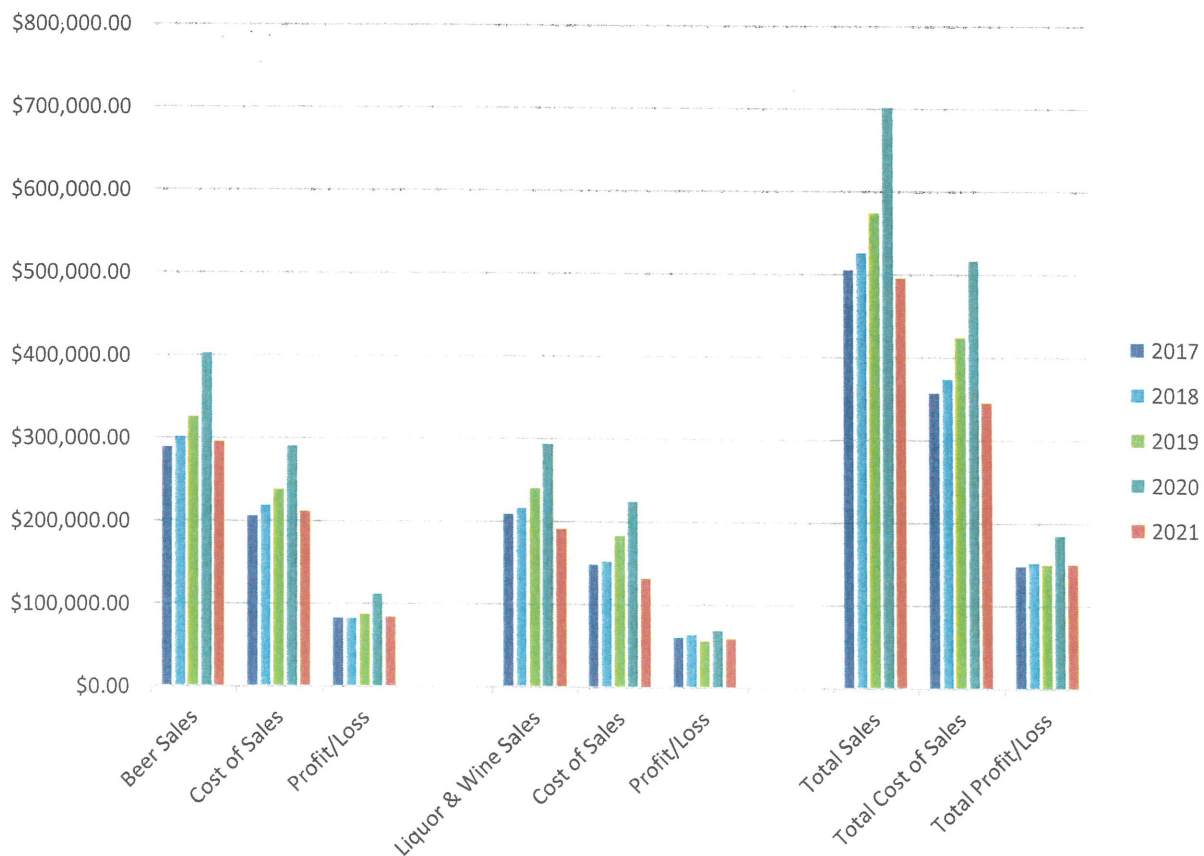
Beer Sales	\$ 288,952.79	\$ 301,560.81	\$ 325,248.15	\$ 402,705.99	\$ 295,477.35
Cost of Sales	\$ 205,957.34	\$ 218,995.15	\$ 237,966.40	\$ 290,589.72	\$ 211,385.20
Profit/Loss	\$ 82,995.45	\$ 82,565.66	\$ 87,281.75	\$ 112,116.27	\$ 84,092.15

Liquor & Wine Sales	\$ 208,826.94	\$ 216,270.36	\$ 239,747.05	\$ 293,646.45	\$ 191,469.60
Cost of Sales	\$ 148,110.95	\$ 152,356.05	\$ 183,383.69	\$ 224,511.62	\$ 131,892.79
Profit/Loss	\$ 60,715.99	\$ 63,914.31	\$ 56,363.36	\$ 69,134.83	\$ 59,576.81

Other Merch. Sales	\$ 7,582.13	\$ 8,350.87	\$ 8,677.93	\$ 5,701.68	\$ 8,522.66
Cost of Sales	\$ 2,893.57	\$ 2,319.93	\$ 2,381.85	\$ 1,762.95	\$ 1,683.84
Profit/Loss	\$ 4,688.56	\$ 6,030.94	\$ 6,296.08	\$ 3,938.73	\$ 6,838.82

Total Sales	\$ 505,361.86	\$ 526,182.04	\$ 573,673.13	\$ 702,054.12	\$ 495,469.61
Total Cost of Sales	\$ 356,961.86	\$ 373,671.13	\$ 423,731.94	\$ 516,864.29	\$ 344,961.83
Total Profit/Loss	\$ 148,400.00	\$ 152,510.91	\$ 149,941.19	\$ 185,189.83	\$ 150,507.78

Liquor Fund 609 Sales Analysis



SECTION VII

ENTERPRISE FUNDS

SECTION VII

ENTERPRISE FUNDS

GENERAL BACKGROUND

Utility bills for City of Appleton residents are made up of the Water, Sewer and Garbage component has its own fund.

Water Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 8/31/2021
REVENUE					
2016 Water Tower Project		\$ -		\$ -	\$ -
2016 Utility Project		\$ 73,192.00	\$ 36,160.00	\$ 34,674.00	\$ -
PFA/Water Treatment Plant Project.				\$ 0.45	\$ 3,010,101.02
Charges for Current Services	\$ 2,108.00	\$ 397.00	\$ 1,082.47	\$ -	\$ 585.00
1998 Water Main assess	\$ 2,113.00	\$ -	\$ -	\$ -	\$ -
Refunds & Reimbursements	\$ (80.76)	\$ -	\$ (20.55)	\$ 155.13	\$ 479.27
Water Sales	\$ 111,658.21	\$ 10,368.87	\$ 103,327.40	\$ 192,342.42	\$ 189,403.43
Water Penalties	\$ 10,504.00	\$ 940.00	\$ 9,063.04	\$ 6,320.00	\$ 4,465.00
Water Testing Fee	\$ (4.56)	\$ -	\$ 7.10	\$ (13.40)	\$ 1,639.24
Water Service Charge	\$ 16,706.80	\$ 1,370.60	\$ 16,437.73	\$ 16,423.00	\$ 22,777.60
Other Sales	\$ 30.00	\$ -	\$ 52.00	\$ 10.00	\$ -
Misc. Income	\$ (2,545.28)	\$ 15.17	\$ 446.52	\$ 780.23	\$ 5,872.85
Cash Over/Short	\$ (0.19)	\$ -	\$ (88.91)	\$ 3.39	\$ (5.74)
Sales of Fixed Assets	\$ 8,681.00	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 149,170.22	\$ 86,283.64	\$ 166,466.80	\$ 250,695.22	\$ 3,235,317.67
EXPENDITURES					
Salaries	\$ 48,422.07	\$ 53,154.87	\$ 26,793.28	\$ 9,805.96	\$ 7,924.00
Pensions	\$ 16,154.49	\$ 5,165.25	\$ (21,753.75)	\$ (4,806.12)	\$ 1,152.36
Health & Life Insurance	\$ 11,628.85	\$ 1,934.20	\$ 4,487.55	\$ 2,839.00	\$ 1,584.75
Office Supplies	\$ 1,228.33	\$ 2,572.67	\$ 1,455.68	\$ 1,401.56	\$ 827.07
General Supplies	\$ 451.03	\$ 7,559.93	\$ 4,403.57	\$ 1,547.55	\$ 3,547.15
Fuel	\$ 961.73	\$ 920.84	\$ 301.22	\$ 156.42	\$ 59.99
Parts & Lubricants	\$ 22,073.21	\$ 3,234.92	\$ 21,966.51	\$ 8,029.69	\$ 929.52
Chemicals	\$ 16,246.31	\$ 16,761.68	\$ 20,591.97	\$ 13,519.04	\$ 11,792.91
Contractual Services	\$ 16,704.86	\$ 3,165.31	\$ 434.33	\$ 642.57	\$ 1,972,300.15
Auditing	\$ 1,333.00	\$ 1,386.00	\$ 1,445.00	\$ 1,440.00	\$ -
Professional Fees	\$ 5,958.59	\$ 5,037.24	\$ 8,397.45	\$ 13,517.78	\$ 121,031.81
Telephone	\$ 2,172.71	\$ 2,268.81	\$ 2,295.52	\$ 2,356.47	\$ 1,404.93
School/Travel Expense	\$ 627.41	\$ 443.98	\$ 742.67	\$ 531.64	\$ 835.66
Print & Publish	\$ 294.25	\$ 588.00	\$ 640.90	\$ 1,760.34	\$ 2,879.36
Insurance	\$ 4,773.75	\$ 5,589.12	\$ 5,621.74	\$ 4,104.78	\$ 2,343.47
Utilities	\$ 18,618.34	\$ 21,465.19	\$ 27,170.56	\$ 18,722.42	\$ 18,795.57
Maint/Repair - Buildings	\$ -		\$ 325.92		
Maint/Repair - Equipment	\$ 17,726.68	\$ 1,928.97	\$ 46.94		
Depreciation	\$ 267,407.00	\$ 272,130.00	\$ 78,048.00	\$ 78,234.00	
Bad Debt	\$ 131.34	\$ (197.54)	\$ 178.71	\$ 61.66	
Subs, Memb, Dues	\$ 400.00	\$ 150.00	\$ 400.00	\$ 792.00	\$ 106.66
Licenses, Taxes, Fines	\$ 670.29	\$ 690.19	\$ 641.81	\$ 869.37	\$ 1,032.00
Misc.	\$ 88.00	\$ (72.00)	\$ 228.00	\$ 615.52	
Interest	\$ 39.50	\$ 83.45	\$ 83.85	\$ 18.50	\$ 14.27
Capital Outlay	\$ (12,138.76)	\$ (5,588.00)	\$ 0.38	\$ (0.01)	\$ 860,980.69
Temporary Transfer	\$ -				
Debt Service - Principal					\$ 50,937.00
Debt Service - Interest	\$ 9,780.00	\$ 8,965.00	\$ 4,179.00	\$ 3,804.00	\$ 11,322.10
Debt Service - Agents Fees					
Reimbursement		\$ 231.42			
TOTAL EXPENDITURES	\$ 451,752.98	\$ 409,569.50	\$ 189,126.81	\$ 159,964.14	\$ 3,071,801.42
NET INCOME (LOSS)	\$ (302,582.76)	\$ (323,285.86)	\$ (22,660.01)	\$ 90,731.08	\$ 163,516.25

SEWER FUND

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 8/31/2021
REVENUES					
2016 Utility Project			\$ 36,160.00	\$ 34,674.00	\$ -
PFA/Water Treatment Plant Proj.				\$ -	\$ -
Surcharge	\$ -	\$ 5,036.46	\$ 6,944.54	\$ 815.83	\$ 19,394.06
Assess Collected by County	\$ 17,692.34	\$ 725.91	\$ 15.48	\$ (0.06)	\$ 90.36
Interest Income	\$ 2,588.93	\$ 2,628.03	\$ 3,664.05	\$ 4,739.08	\$ 1,948.89
Sampling Cost Reimb.		\$ 3,000.00	\$ -	\$ -	\$ -
Sewer Sales	\$ 171,722.00	\$ 172,358.05	\$ 203,111.08	\$ 253,336.75	\$ 241,471.35
Sewer Service Charge	\$ 117,936.39	\$ 117,239.36	\$ 115,989.62	\$ 139,851.80	\$ 110,239.65
Misc. Income	\$ -	\$ 1,300.00	\$ -	\$ 3,575.77	\$ -
Permanent Transfer				\$ 48,727.14	\$ -
				\$ -	\$ -
TOTAL REVENUES	\$ 309,939.66	\$ 302,287.81	\$ 365,884.77	\$ 485,720.31	\$ 373,144.31
EXPENDITURES					
Salaries	\$ 7,269.91	\$ 9,468.72	\$ 15,933.52	\$ 78,211.15	\$ 28,190.97
Pensions	\$ (31,353.87)	\$ 1,341.35	\$ 14,942.87	\$ 5,893.85	\$ 3,977.60
Health/Life Insurance	\$ -	\$ -	\$ -	\$ 4,786.60	\$ 3,996.45
Office Supplies	\$ 1,155.25	\$ 1,147.58	\$ 1,367.19	\$ 1,448.35	\$ 766.94
General Supplies	\$ 4,986.53	\$ 5,857.50	\$ 6,120.58	\$ 13,816.52	\$ 3,594.74
Fuel			\$ 398.88	\$ 1,076.88	\$ 1,801.66
Parts	\$ 5,150.50	\$ (1,018.67)	\$ 2,573.23	\$ 23,833.67	\$ 704.64
Chemicals	\$ -	\$ 268.22	\$ 147.27	\$ 879.00	
Contractual Services	\$ 177,050.12	\$ 184,934.59	\$ 195,504.84	\$ 31,145.57	\$ 44,743.70
Auditing	\$ 1,134.00	\$ 1,178.00	\$ 1,285.00	\$ 1,280.00	\$ -
Professional Fees	\$ 6,254.60	\$ 7,034.10	\$ 13,431.14	\$ 34,294.97	\$ 29,040.51
Telephone				\$ 2,000.88	\$ 1,298.16
School/Travel				\$ 950.93	\$ 811.63
Print/Publish			\$ 1,270.30	\$ 26.72	\$ 2,517.14
Insurance	\$ 8,655.21	\$ 9,831.10	\$ 9,794.97	\$ 11,595.57	\$ 11,618.34
Utilities	\$ 51,672.51	\$ 76,025.43	\$ 78,146.77	\$ 87,232.34	\$ 59,704.07
Maint/Repairs - Building	\$ 1,189.00	\$ (4,469.95)	\$ 10,228.29	\$ 188.78	\$ -
Maint/Repairs - Equipment	\$ 14,496.28	\$ 11,482.31	\$ 47,868.06	\$ 13,614.10	\$ 6,695.00
Rent				\$ 624.00	\$ 7,764.00
Depreciation			\$ 190,310.00	\$ 193,342.00	
Subs, Memb, Dues	\$ 222.00	\$ 1,700.00	\$ 150.00	\$ 1,692.00	\$ 106.67
Lic, Tax, Fines	\$ 1,650.00	\$ 1,356.00	\$ 2,890.00	\$ 119.25	\$ 1,551.50
Misc.	\$ 17.00		\$ -	\$ -	\$ 2,741.75
Capital Outlay	\$ (6,618.39)	\$ 6,618.00	\$ 857.85	\$ -	\$ 24,219.70
Debt Service - Principal	\$ 0.10	\$ (0.15)	\$ -	\$ -	\$ 78,000.00
Debt Service - Interest	\$ 7,060.10	\$ 6,480.85	\$ 9,842.50	\$ 8,640.60	\$ 6,002.50
Temporary Transfer			\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 249,990.85	\$ 319,234.98	\$ 603,063.26	\$ 516,693.73	\$ 319,847.67
NET INCOME (LOSS)	\$ 59,948.81	\$ (16,947.17)	\$ (237,178.49)	\$ (30,973.42)	\$ 53,296.64

SECTION VII

GARBAGE COLLECTION FUND

SECTION VII

GARBAGE COLLECTION FUND

The city contracts for garbage pickup for all residential homes in the city. The report shows 2017 through 2020 actual amounts and the 2021 totals through August 31, 2021.

Contracted services includes the contract we have with Mattheison Disposal for garbage pickup and the tipping fees paid to Swift County for the garbage that is hauled there.

GARBAGE FUND

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 8/31/2021
REVENUES					
Garbage Service	\$ 88,900.48	\$ 88,215.08	\$ 89,128.79	\$ 92,935.69	\$ 67,239.08
Garbage - Appliance Disposal	\$ 470.00	\$ 310.00	\$ 300.00	\$ 149.36	\$ 50.00
Garbage - Concrete Disposal	\$ 710.00	\$ 1,285.00	\$ 690.00	\$ 635.18	\$ 30.00
Misc. Income	\$ 90.00	\$ 194.00	\$ 28.00	\$ 299.50	\$ 672.60
TOTAL REVENUES	\$ 90,170.48	\$ 90,004.08	\$ 90,146.79	\$ 94,019.73	\$ 67,991.68
EXPENDITURES					
Salaries	\$ 8,133.49	\$ 13,128.50	\$ 18,876.03	\$ 2,082.96	
Pensions	\$ (31,279.13)	\$ 1,773.35	\$ 2,262.40	\$ 250.52	
General Supplies	\$ 249.00	\$ 685.04	\$ 1.69	\$ 17.99	
Contractual Services	\$ 83,606.24	\$ 86,203.79	\$ 88,807.90	\$ 94,392.37	\$ 63,939.83
Insurance	\$ 470.21	\$ 570.40	\$ 483.74	\$ 313.30	\$ 219.67
Office Supplies	\$ 1,188.15	\$ 1,144.46	\$ 1,195.49	\$ 1,085.80	\$ 641.15
Auditing	\$ 1,133.00	\$ 1,177.00	\$ 1,285.00	\$ 1,280.00	\$ -
Subs, Memb, Dues	\$ 221.00	\$ 150.00	\$ 150.00	\$ 241.00	\$ 81.67
Misc.	\$ 17.00	\$ 500.00		\$ 26.71	\$ -
Capital Outlay					\$ 1,584.71
Professional Fees				\$ 4,126.36	\$ 15.00
TOTAL EXPENDITURES	\$ 63,738.96	\$ 105,332.54	\$ 113,062.25	\$ 103,817.01	\$ 66,482.03
OPERATING PROFIT (LOSS)	\$ 26,431.52	\$ (15,328.46)	\$ (22,915.46)	\$ (9,797.28)	\$ 1,509.65

SECTION IX

NON BUDGETED FUNDS

SECTION IX

The City of Appleton has funds that do not have a formal budget adopted for them. The following is a list of these funds and a brief description of each.

Small Cities Grant Funds 2005 & 2011: This years' programs included only commercial participants. The balances in the accounts are the loan payments that were required in the contracts for those that received contracts.

Revolving Loan Fund: Established by a grant from the USDA used to make loans to businesses that are unable to obtain the financing they need through banks or other investors. The cash balance in the checking account as August 21, 2021 was \$278.00. The cash balance in the Money Market (savings account) as of June 30, 2021 is \$153,025.91.

Development District #3-2: The City created the Development District #3-2 to assist West-Con with their development activities. Monies deposited into this fund come from property tax payments made by the business to the county, which are then paid to the City. These amounts are then paid back to the business for a statutorily designated period of time.

Thomas Rice Estate: This account was established to accept contributions from the Thomas Rice Estate annually that are set aside for the Summer Concert Series. The balance as of January 1, 2021 was \$983.83.

Miller Oil Rights Trust: This account is comprise of monies received from the Miller Oil Rights Trust as a donation to be used towards replacing the street signs in Appleton. The total amount in this fund as of 9/15/2021 is \$43,501.41.